



Annual Form 990 Filing Requirements for Tax-Exempt Organizations

(Forms 990, 990-EZ, 990-PF and 990-N (e-Postcard))

Tax-exempt organizations, other than churches and church-related organizations, are required to file annual information forms with the IRS. That's either a Form 990, 990-EZ, 990-PF or the 990-N (e-Postcard). Filing the form is necessary to maintain an organization's tax-exempt status.

Which Form to File

The size and type of tax-exempt organization determines [which annual information form](#) the organization must file.

Smaller tax-exempt organizations--those with annual gross receipts of \$25,000 or less-- file the Form 990-N (e-Postcard). This notice, which must be electronically filed, asks for only a few basic pieces of information: the organization's taxpayer identification number, its tax period, legal name and mailing address, any other names used, an Internet address if one exists, the name and address of a principal officer, and a statement confirming that the organization's annual gross receipts are normally \$25,000 or less.

These organizations also have the option of using Form 990-EZ or 990 if they prefer, as long as they complete the entire form.

Larger tax-exempt organizations file either the Form 990 or 990-EZ, depending on their annual gross receipts and total assets.

For the **2008 Tax Year (Filed in 2009 or 2010)**

- Organizations with annual gross receipts less than \$1 million, and total assets less than \$2.5 million can file either Form 990-EZ or Form 990
- Organizations with annual gross receipts of \$1 million or more or total assets of \$2.5 million or more must file Form 990.

For the **2009 Tax Year (Filed in 2010 or 2011)**

- Organizations with annual gross receipts less than \$500,000, and total assets less than \$1.25 million can file either Form 990-EZ or Form 990.
- Organizations with gross receipts of \$500,000 or more or total assets of \$1.25 million or more must file Form 990.

All **private foundations** must file a Form 990-PF.

When the Returns Are Due

Unlike personal income tax returns, the 990-series forms do not have a single due date. The returns are due by the 15th day of the fifth month after the close of an organization's tax year. For example, if an organization's tax year closes on December 31, its form is due by the following May 15.

Preserve Your Tax-Exempt Status

Filing those required forms on time is critical. An organization that does not file its required, annual information form for three consecutive years **AUTOMATICALLY** loses its *tax-exempt status*. That means it must file *Form 1120, U.S. Corporation Income Tax Return* or a *Form 1041, U.S. Income Tax Return for Estates and Trusts*, and may need to pay income taxes.

Although the 3-year revocation rule applies only to the 990-series forms, this is a good time to make sure that other IRS-related filings are up-to-date, including the organization's *Form 941, Employer's Quarterly Federal Tax Return*, and *Form 990-T, Exempt Organization Business Income Tax Return*. If an organization has tax liability issues, it may wish to enter into a closing agreement to resolve them.



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If You Do Lose Your Tax-Exempt Status

In order for an organization to regain its tax-exemption, it must apply for IRS recognition of exemption (**even if it was not required to apply** originally) by filing Form 1023 (for 501(c)(3) organizations) or Form 1024 (for organizations exempt under other Code sections) and pay the appropriate [application fee](#). If the IRS approves the application, tax-exempt status will be effective as of the date of the application, unless the organization demonstrates reasonable cause for failure to file. In that case, exemption will be effective as of the date of revocation. Be aware, any income from the date of the revocation to the new effective date may be taxable.

Where to Go for More Help

For the latest information about filing requirements, subscribe to the EO Update, a regular IRS e-newsletter that highlights new information for tax-exempt organizations. Go to www.irs.gov/eo and click on "[EO Newsletter](#)".

Find more details on the topics mentioned in this fact sheet on the [Life Cycle](#) page of IRS Charities and Nonprofits Web page www.irs.gov/eo.

Online courses and instruction on completing the 990 series forms and other topics important to tax-exempt organizations can be found on Exempt Organizations' "Stay Exempt" Web page www.stayexempt.irs.gov.

You can also call our toll-free customer service line at 1-877-829-5500.

